
COURSE UPDATE GUIDELINES

(a) - Background: One of the key elements of tax education is to help ensure that CRTPs are aware of recent changes in tax law, revenue rulings, revenue procedures, court cases, and other authoritative promulgations that impact the preparation of federal income tax returns.

(b) - Update Guidelines: Tax law is constantly changing and any significant omission, related to the currency of the subject matter of the course, will cause a course to be disqualified. Therefore, all CTEC courses are required to be current according to the following schedule:

- (1) Live presentations must contain significant new/deleted tax law/revisions issued more than 60 days prior to the presentation. *
- (2) Recorded webinars must contain significant new/deleted tax law/revisions issued more than 90 days prior to the webinar. *
- (3) Self-study courses must contain significant new/deleted tax law/revisions issued more than 90 days prior to the sale of the course. *

Curriculum review staff has the discretion to reject courses where the course has not been updated as required by CP32(b)(1)-(3) above.

** This requirement can be satisfied with the use of addendums or supplements added to a course syllabus.*

(c) - Required Content: To meet the update requirement, a course must include significant changes, related to the subject matter of the course, affecting current and subsequent filing seasons.

Significant changes may be found in:

- (1) Legislative changes found in public law enacted
- (2) Treasury Decisions – Proposed, Temporary and/or Final Regulations
- (3) Revenue Rulings
- (4) Revenue Procedures
- (5) Other Administrative Announcements
- (6) Court Rulings

(d) – Education Cycle: The CTEC education cycle is November 1 through October 31 of the following year. Update courses offered after October 31 must contain update material related to the subsequent tax year. Curriculum review staff has the discretion to disqualify any course offered after October 31 that has not been updated for the subsequent year.

Approved: May 23, 2014

CTEC Board of Directors

Responsibility: Curriculum Provider Standards Committee